

CHAPTER 347

SCHOOL DISTRICT ON TAX RETURN

H. F. 137

AN ACT relating to the notation of school district on an income tax return.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 SECTION 1. Section four hundred twenty-two point twenty-one
2 (422.21), Code 1966, is hereby amended by striking all of the last two
3 lines thereof and inserting in lieu thereof the following: "it shall be
4 deemed an incompleated return."

Approved June 8, 1967.

CHAPTER 348

TAXES

H. F. 702

AN ACT for the modification of existing sales and use taxes, and taxes on personal income and corporate income; to provide for property tax replacement, and allied purposes.

Be It Enacted by the General Assembly of the State of Iowa:

DIVISION I

- 1 SECTION 1. Definitions. When used in sections 1 to 9, unless the
2 context clearly indicates otherwise, the following terms shall have the
3 meanings, respectively, ascribed to them in this section:
4 1. "Tobacco products" means cigars; cheroots; stogies, periques;
5 granulated, plug cut, crimp cut, ready rubbed, and other smoking
6 tobacco; snuff; snuff flour; cavendish; plug and twist tobacco; fine-cut
7 and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings
8 and sweepings to tobacco, and other kinds and forms of tobacco, pre-
9 pared in such manner as to be suitable for chewing or smoking in a
10 pipe or otherwise, or both for chewing and smoking; but shall not in-
11 clude cigarettes as defined in Iowa statutes, section 98.1, subsection 1.
12 2. "Person" means any individual, firm, association, partnership,
13 joint stock company, joint adventure, corporation, trustee, agency, or
14 receiver, or any legal representative of any of the foregoing.
15 3. "Manufacturer" means a person who manufactures and sells to-
16 bacco products.
17 4. "Distributor" means any and each of the following:
18 a. Any person engaged in the business of selling tobacco products
19 in this state who brings, or causes to be brought, into this state from
20 without the state any tobacco products for sale;
21 b. Any person who makes, manufactures, or fabricates tobacco
22 products in this state for sale in this state;
23 c. Any person engaged in the business of selling tobacco products
24 without this state who ships or transports tobacco products to retailers
25 in this state, to be sold by those retailers.